



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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Saturday

2024 നവംബർ 16
16th November 2024

1200 വൃശ്ചികം 1
1st Vrischikam 1200

1946 കാർത്തികം 25
25th Karthika 1946

നമ്പർ
No. 3663

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.166/2024/TD.

*Dated, Thiruvananthapuram, 16th November, 2024
1st Vrischikam, 1200.*

S. R. O. No. 1044/2024

In exercise of the powers conferred by section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala hereby make the following amendments in the notification issued under G.O. (P) No.155/1993/TD. dated the 3rd November, 1993 and published as



S.R.O. No.1729/1993 in the Kerala Gazette Extraordinary No.1122 dated the 4th November, 1993, namely:-

AMENDMENT

In the said notification,-

1. In para 10, in clause (viii),-

- (i) the 1st sub-clause shall be numbered as sub-clause (a), and in sub-clause (a) so renumbered for the words, symbol and bracket "The Deputy Commissioner of Agricultural Income Tax and Sales Tax (Member)", the words, symbol and bracket "The Additional Commissioner of State Tax, Taxpayer Services, State Goods and Services Tax Department (Member)" shall be substituted;
- (ii) in sub-clause (b) for the words, symbol and bracket " The Deputy Commissioner (General), Commercial Taxes" , the words, symbols and bracket "The Additional Commissioner of State Tax, Taxpayer Services, State Goods and Services Tax Department (Member)" shall be substituted;
- (iii) in sub-clause (f), for the words, symbol and brackets "Commissioner of Commercial Taxes (Chairman), Deputy Commissioner (General), Commercial Taxes", the words, symbols and bracket "Commissioner of State Tax (Chairman), State Goods and Services Tax Department, Additional Commissioner of State Tax, Taxpayer Services, State Goods and Services Tax Department" shall be substituted;
- (iv) in sub-clause (g),-
 - (a) for the words, symbols and bracket "Deputy Commissioner (General), Commercial Taxes", the words and symbol "Additional Commissioner of State Tax, Taxpayer Services, State Goods and Services Tax Department" shall be substituted;
 - (b) for the words "Commissioner of Commercial Taxes", the words and symbol "Commissioner of State Tax, State Goods and Services Tax Department" shall be substituted;
- (v) in sub-clause (h), for the words, symbol and bracket "Deputy Commissioner (General), Commercial Taxes", wherever it occurs, the words and symbols



“Additional Commissioner of State Tax, Taxpayer Services, State Goods and Services Tax Department” shall be substituted;

2. in para 11,-

- (i) in clause (i) in the Note, for the words, symbol and bracket “Deputy Commissioner (General), Commercial Taxes”, the words and symbols “Additional Commissioner of State Tax, Taxpayer Services, State Goods and Services Tax Department” shall be substituted;
- (ii) in clause (vii) in the Note, for the words and bracket “Deputy Commissioner (General), Commercial Taxes”, the words and symbols “Additional Commissioner of State Tax, Taxpayer Services, State Goods and Services Tax Department” shall be substituted;

3. This notification shall be deemed to have come into force on the 1st day of April, 2023.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government have notified certain tax exemptions to the industrial units and/or reduction in the rate of tax payable on the sale or purchase, as the case may be, of the goods by such industrial units through the notification issued under G.O. (P) No.155/1993/TD. dated the 3rd November, 1993 and published as S.R.O. No.1729/1993 in the Kerala Gazette Extraordinary No.1122 dated the 4th November, 1993. The concomitant changes in the designation of officers and the name of offices based on the re-organization of the State Goods and Services Tax Department, Kerala have been brought in the Kerala General Sales Tax Act, 1963 (15 of 1963) as per the Finance Act, 2023. Now, the Government have decided to incorporate the concomitant changes in the designation of officers and the name of offices in the notification issued under G.O. (P) No.155/1993/TD. dated the 3rd November, 1993 and published as S.R.O. No.1729/1993 in the Kerala Gazette Extraordinary No. 1122 dated the 4th November, 1993.

The notification is intended to achieve the above object.

